
TITLE 50 DEPARTMENT OF LOCAL GOVERNMENT FINANCE

**Administrative Rules Oversight Committee Notice
60 Day Requirement ([IC 4-22-2-19](#))
LSA Document #12-382**

August 24, 2012

Senator R. Michael Young, Chairman
Administrative Rules Oversight Committee
c/o Indiana Legislative Services Agency
200 W. Washington Street, Suite 301
Indianapolis, IN 46204-2789
Attn: Sarah Burkman

Re: Notice of Delay in Adoption of Rule Establishing Uniform Procedures for Residence in Inventory Deduction Claims / LSA [Document] #12-382

Dear Senator Young:

Notice of Delay

On behalf of the Department of Local Government Finance, I am submitting this notice to the Administrative Rules Oversight Committee. The Department is providing notice under [IC 4-22-2-19\(c\)](#) because it did not begin the rulemaking process to add the captioned rule, establishing uniform procedures for use by auditors in processing residence in inventory deduction claims (LSA [Document] #12-382), within 60 days after the effective date of the statute that authorizes the rule.

Reason for Delay

[IC 6-1.1-12.8-8](#) was added by P.L.175-2011, SEC. 2, which became effective July 1, 2011. That section requires the Department to promulgate a rule that establishes uniform procedures for purposes of processing residence in inventory deduction claims. Subsequently, the Department filed a Notice of Intent to Adopt a Rule with the Indiana Register on July 5, 2011, which was published on July 13, 2011 as LSA [Document] #11-400. The Department had also begun drafting a proposed rule.

However, due to staff shortages and the dedication of staff to other projects and other rulemaking, including the rule on mobile home assessment, the Department had not continued with the rulemaking process for LSA [Document] #11-400. The Department did not submit an AROC notice pursuant to [IC 4-22-2-25](#) before the 250 day deadline had passed on March 19, 2012. Therefore, the Department withdrew the notice of intent for LSA [Document] #11-400 on May 30, 2012. The Department restarted the rulemaking process, filing a notice of intent with the Indiana Register that was published on June 27, 2012, but, as of the date of this notice, the rulemaking process has not been completed.

The Department expects to forward the promulgation of LSA [Document] #12-382 as quickly and efficiently as possible. A Notice of Intent to Adopt a Rule was published on June 27, 2012 (DIN: [20120627-IR-050120382NIA](#)). An Economic Impact Statement, Cost-Benefit Analysis, and Fiscal Impact Statement were also submitted on June 29, 2012. The Proposed Rule and Economic Impact Statement were published in the Indiana Register on August 15, 2012. Subsequently, the Department will hold a public hearing.

Your understanding of these circumstances is greatly appreciated. If you need additional information, please do not hesitate to contact me at 233-6770 or dmarusarz@dlgf.in.gov. Thank you.

Sincerely,

David Marusarz
Staff Attorney
Indiana Department of Local Government Finance

Posted: 08/29/2012 by Legislative Services Agency

